(c) and (d) Yes, discrepancies have been noticed during audit of the accounts and transactions of the Autonomous Districts Councils. These are reported through the Audit Reports of the respective Distric Councils which are submitted to the Governor for laying before the Councils. Important irregularities/discrepancies noticed in respect of latest Audit Reports presented are given in Annexure. *[See* Appendix 189, Annexure No. 95],

(e) Action taken if any, to rectify these discrepancies is not reported to audit. However, action to codify the provisions in the District Councils rules for submission of Action Taken Note by the Council to the Governor in respect of discrepancies pointed out in the Audit Report is under examination in the respective States.

Special Courts for Disposal of Debt Related Disputes

†3887. SHRI SHIBU SOREN : Will the Minister of FINANCE be pleased to state :

(a) whether Government propose to constitute special courts for disposing debt related disputes with banks so that these cases could be disposed off within two to six months;

(b) if so, by when and the details thereof; and

(c) if not, the reasons therefor ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI BALASAHEB VIKHE PATIL): (a) to (c) Under the provisions of Recovery of Debts Due to Banks and Financial Institutions Act, 1993, Government may establish one or more Debts Recovery Tribunals (DRTs) and Debts Recovery Appellate Tribunals (DRATs) for expeditious adjudication and recovery of debts due to banks and financial institutions and for matter connected therewith or incidental thereto to exercise the jurisdiction powers and authority conferred on such tribunals by or under the Act. Government have established 14 DRTs and 3 DRATs in the different parts of the country so far for speedy adjudication of cases and recovery of banks/ Fis dues.

Under Sub-section 24 of Section 19 of the Act, the application made to the tribunal is dealt with by it as expeditiously as possible and endeavour is made by it to dispose of the application finally within six months from the date of receipt of the application.

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†Original notice of the question was received in Hindi.